

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA                     )  
  Petitioner                     )  
  )  
  V.                                 )  
  )  
MICHAEL J. CAMERON SR.                     )  
  )  
  Respondent                     )

M.B.D. No.

**05 MBD 10254**

**DECLARATION OF REVENUE OFFICER**

I, William J. Collins, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at 1250 Hancock Street, Suite 503S Quincy, MA 02169. I make this declaration based on personal knowledge or information provided to me in the course of my employment.

2. In my capacity as a Revenue Officer, I am conducting an investigation to determine the tax liability of Michael J. Cameron Sr. for the period(s) ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001 and December 31, 2002.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on November 1, 2004, an administrative summons to Michael J. Cameron Sr. to give testimony and to produce documents as described in same summons. The summons is attached to the Petition as Exhibit A.

4. In accordance with 26 U.S.C. § 7603, on November 2, 2004, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent. Michael J. Cameron Sr., by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On November 23, 2004, Michael J. Cameron Sr. failed to comply with the summons. The respondent's refusal to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to determine the federal tax liability of Michael J. Cameron Sr. for the period(s) ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001 and December 31, 2002.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 21<sup>ST</sup> day of JANUARY, 2005

  
William J. Collins  
Revenue Officer